

Office of Chief Counsel
Internal Revenue Service

memorandum

CC:LM:MCT:NEW:1:TL-N-3152-01
REBuchbinder

date:

to: Allen Lieberman, Team Manager, LMSB:1668

from: Associate Area Counsel (CC)

subject: Revision of Form 977

We have been asked for advice concerning whether it is appropriate to make revisions to Form 977, "Consent to Extend the Time to Assess Liability in Law or in Equity for Income, Gift, and Estate Tax Against a Transferee or Fiduciary", to reflect the current line of authority as a result of the reorganization. As you correctly noted, the Form 977 available for downloading off the Intranet has not been revised to reflect the new line of authority. National Office confirmed that the revision of Form 977 is still pending.

I.R.M. Section 1.2.2.24 contains Delegation Order No. 42 (Rev. 28), last updated on 11-08-00. This order delegates authority to sign consents fixing the period of limitations from the Commissioner of Internal Revenue to Directors, Field Operations, and others. Delegation Order No. 001-42, dated August 21, 2000, authorizes Territory Managers and Team Managers to sign their names on behalf of the Director of Field Operations to all consents fixing the period of limitations on assessment.

After consulting with National Office, this office agrees that it is appropriate to revise Form 977 and recommends you do so as follows:

First, refer to the Commissioner as "Commissioner of Internal Revenue" rather than "Commissioner of the Internal Revenue Service".

Second refer to the "Director, Field Operations, Heavy Manufacturing, Construction & Transportation" rather than "Director of Field Operations".

Finally, as to the signature block, although the signature block instructions in Delegation Order No. 001-42 indicate that the Director's name is to be placed above his or her title, the signature block of Form 872, Consent to Extend Time to Assess Tax,

revised January, 2001 (copy attached) shows the Division Executive Name and Title on the same line, the name to the left of the title.

It appears that the real concern is merely that there be no possible confusion between the delegate and the delegate's delegate. Therefore, we recommend a signature block similar to the Form 872 be utilized as shown below.


Division Executive


Division Executive Title

By:

Authorized Official Signature and Title

Date signed

If there are any questions please contact attorney Richard E. Buchbinder at (973) 645-2380.

JOSEPH F. MASELLI
Area Counsel
(Large and Mid-Size Business)

By: 

WILLIAM F. HALLEY
Associate Area Counsel
(Large and Mid-Size Business)

Attachments